



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Principal Office: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MS. BARBARA PATIN of _____
(Person responsible for accounts)

VILLAGE OF WHITEFISH BAY WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2004
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Utility Address: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

When was utility organized? 1/4/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PATIN

Title: VILLAGE CLERK/TREASURER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: DONALD N. VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5424 EXT

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR. JAMES GRASSMAN

Title: VILLAGE MANAGER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DONALD N. VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5424**Fax Number:** (414) 777 - 5555**E-mail Address:** dvilione@virchowkrause.com**Date of most recent audit report:** 2/3/2004**Period covered by most recent audit:** JANUARY 1, 2003 - DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MARY JO LANGE**Title:** VILLAGE ENGINEER**Office Address:**5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217**Telephone:** (414) 962 - 6690**Fax Number:** (414) 962 - 5651**E-mail Address:** engineer@village.whitefish-bay.wi.us

Name of utility commission/committee: MR. JAMES GRASSMAN VILLAGE MANAGER

Names of members of utility commission/committee:

MARY JO LANGE, VILLAGE ENGINEER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION

400 WEST BENDER ROAD

GLENDALE, WI 53209

Contact Person: ROGER JOHNSON

Title: UTILITY SUPERINTENDENT

Telephone: () -

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2003 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

SALE OF WATER

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,200,716	1,148,302	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	659,947	635,360	2
Depreciation Expense (403)	181,112	189,020	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	81,792	79,351	5
Total Operating Expenses	922,851	903,731	
Net Operating Income	277,865	244,571	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	277,865	244,571	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,348	15	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,348	15	
Total Income	279,213	244,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	13,005	0	13
Total Miscellaneous Income Deductions	13,005	0	
Income Before Interest Charges	266,208	244,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	386	461	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	32,256	19,020	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	32,642	19,481	
Net Income	233,566	225,105	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,461,399	3,334,880	20
Balance Transferred from Income (433)	233,566	225,105	21
Miscellaneous Credits to Surplus (434)	513,225	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	98,586	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	99,244	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,108,946	3,461,399	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,200,716		1,200,716	1
Total (Acct. 400):	1,200,716	0	1,200,716	
Operation and Maintenance Expense (401-402):				
Derived	659,947		659,947	2
Total (Acct. 401-402):	659,947	0	659,947	
Depreciation Expense (403):				
Derived	181,112		181,112	3
Total (Acct. 403):	181,112	0	181,112	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	81,792		81,792	5
Total (Acct. 408):	81,792	0	81,792	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	277,865	0	277,865	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	1,348	0	1,348 11
Total (Acct. 419):	1,348	0	1,348
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	1,348	0	1,348
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		13,005	13,005 15
NONE	0	0	0 16
Total (Acct. 426):	0	13,005	13,005
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	13,005	13,005
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	386		386 18
Total (Acct. 428):	386	0	386
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	32,256		32,256 20
Total (Acct. 430):	32,256	0	32,256
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	32,642	0	32,642
NET INCOME:	246,571	(13,005)	233,566
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,461,399	0	3,461,399 23
Total (Acct. 216):	3,461,399	0	3,461,399
Balance Transferred from Income (433):			
Derived	246,571	(13,005)	233,566 24
Total (Acct. 433):	246,571	(13,005)	233,566
Miscellaneous Credits to Surplus (434):			
CIAC - NET ADJUSTMENT	0	513,225	513,225 25
Total (Acct. 434):	0	513,225	513,225
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
TRANSFER WATER TOWER RENTAL INCOME TO THE VI	99,244	0	99,244 28
Total (Acct. 439)--Debit:	99,244	0	99,244
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,608,726	500,220	4,108,946

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,200,716	0	0	0	1,200,716	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,200,716	0	0	0	1,200,716	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	141,047		141,047	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,772		7,772	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	148,819	0	148,819	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,652,566	7,253,943	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,320,117	2,972,516	2
Net Utility Plant	4,332,449	4,281,427	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,332,449	4,281,427	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	11,482	11,165	6
Net Nonutility Property	4,362	4,679	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	203,452	189,347	9
Total Other Property and Investments	207,814	194,026	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	267,625	317,758	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	202,119	771	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	276,552	249,960	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	179,497	11,703	18
Materials and Supplies (151-163)	24,377	22,173	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	950,170	602,365	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,106	1,492	24
Other Deferred Debits (182-186)	2,352	25,834	25
Total Deferred Debits	3,458	27,326	
Total Assets and Other Debits	5,493,891	5,105,144	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,707	196,707	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,108,946	3,461,399	28
Total Proprietary Capital	4,305,653	3,658,106	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	856,487	584,138	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	856,487	584,138	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	44,755	17,724	33
Payables to Municipality (233)	209,921	56,683	34
Customer Deposits (235)			35
Taxes Accrued (236)	70,219	67,585	36
Interest Accrued (237)	6,856	2,838	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	331,751	144,830	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	718,070	49
Total Liabilities and Other Credits	5,493,891	5,105,144	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,253,943	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,934,497	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	718,069	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	7,652,566	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,102,268	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	217,849	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,320,117	0	0	0	
Net Utility Plant	4,332,449	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,972,516				2,972,516	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	181,112				181,112	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,000				14,000	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	195,112	0	0	0	195,112	13
Debits during year						14
Book cost of plant retired	65,045				65,045	15
Cost of removal	0				0	16
Other debits (specify):						17
Non Utility plant depreciation	315				315	18
Total debits	65,360	0	0	0	65,360	19
Balance end of year (111.1)	3,102,268	0	0	0	3,102,268	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,005				13,005	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	204,844				204,844	10
Total credits	217,849	0	0	0	217,849	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	217,849	0	0	0	217,849	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
Total Nonutility Property (121)	15,844	0	0	15,844	
Less accum. prov. depr. & amort. (122)	11,165	317		11,482	4
Net Nonutility Property	4,679	(317)	0	4,362	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	24,377	22,173	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>24,377</u>	<u>22,173</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
4/1/96 ADVANCE FROM MUNICIPALITY	386	428	1,106	1
NONE				2
Total			1,106	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	196,707	1
Changes during year (explain):		2
Balance end of year	196,707	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	736,240	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	120,247	2
Total for Account 223				856,487	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	67,585	1
Accruals:		
Charged water department expense	84,426	2
Charged electric department expense		3
Charged sewer department expense	5,300	4
Other (explain):		
NONE		5
Total Accruals and other credits	89,726	
Taxes paid during year:		
County, state and local taxes	74,634	6
Social Security taxes	11,000	7
PSC Remainder Assessment	1,458	8
Other (explain):		
NONE		9
Total payments and other debits	87,092	
Balance end of year	70,219	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE 1988 G.O. NOTE	0			0	2
ADVANCE 1996 G.O. NOTE	2,838	10,484	10,773	2,549	3
ADVANCE 2001 G.O.BONDS	0	21,772	17,465	4,307	4
Subtotal	2,838	32,256	28,238	6,856	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,838	32,256	28,238	6,856	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPOSITS WITH NORTH SHORE WATER COMMISSION	203,452	3
Total (Acct. 125):	203,452	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	276,552	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	276,552	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	62,085	16
CASH RECEIPTS COLLECTED IN DECEMBER BY VILLAGE NOT PAID TO UTILITY AT YE	117,412	17
Total (Acct. 145):	179,497	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING THE INSIDE OF THE WATER TOWER - AUTHORIZED 3/30/99	2,352	23
Total (Acct. 186):	2,352	
Payables to Municipality (233):		
PAYROLL AND RELATED BENEFITS	117,150	24
EQUIPMENT RENTAL AND OTHER EXPENSES	92,771	25
Total (Acct. 233):	209,921	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,621,765	0	0	0	6,621,765	1
Materials and Supplies	23,275	0	0	0	23,275	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,037,392	0	0	0	3,037,392	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	3,607,648	0	0	0	3,607,648	
Net Operating Income	277,865	0	0	0	277,865	7
Net Operating Income as a percent of						
Average Net Rate Base	7.70%	N/A	N/A	N/A	7.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

We have compiled the accompanying PSC Report of the Village of Whitefish Bay Water Utility, an enterprise fund of the Village of Whitefish Bay, as of December 31, 2003 and 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY,LLP

Milwaukee, Wisconsin
February 3, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	718,070	0	0	0	0	718,070	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	718,070					718,070	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,074,878	1,024,203	1
Total Sales of Water	1,074,878	1,024,203	
Other Operating Revenues			
Forfeited Discounts (470)	8,849	6,704	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	99,244	98,586	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,745	18,809	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	125,838	124,099	
Total Operating Revenues	1,200,716	1,148,302	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	381,942	356,422	8
Pumping Expenses (620-633)	0	0	9
Water Treatment Expenses (640-652)	0	0	10
Transmission and Distribution Expenses (660-678)	108,750	109,968	11
Customer Accounts Expenses (901-905)	18,803	22,480	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	150,452	146,490	14
Total Operation and Maintenance Expenses	659,947	635,360	
Other Operating Expenses			
Depreciation Expense (403)	181,112	189,020	15
Amortization Expense (404-407)		0	16
Taxes (408)	81,792	79,351	17
Total Other Operating Expenses	262,904	268,371	
Total Operating Expenses	922,851	903,731	
NET OPERATING INCOME	277,865	244,571	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	29	1,414	2,050	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	29	1,414	2,050	
Metered Sales to General Customers (461)				
Residential	4,662	411,750	742,687	4
Commercial	119	82,778	122,403	5
Industrial				6
Total Metered Sales to General Customers (461)	4,781	494,528	865,090	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		190,477	8
Other Sales to Public Authorities (464)	11	9,754	15,745	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,145	1,516	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,824	506,841	1,074,878	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
GLENDAL WATER UTILITY	WHITEFISH BAY VILLAGE LIMITS	1,145	1,516	1
Total		1,145	1,516	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	190,477	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	190,477	
Forfeited Discounts (470):		
Customer late payment charges	8,849	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,849	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES	99,244	8
Total Rents from Water Property (472)	99,244	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,500	10
Other (specify):		
SALE OF WATER BY NORTH SHORE WATER COMMISSION	4,245	11
Total Other Water Revenues (474)	17,745	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	381,942	356,422	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	381,942	356,422	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	0		17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	0		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	96	3,678	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	30,034	27,274	43
Maintenance of Transmission and Distribution Mains (673)	32,572	40,599	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	34,490	17,620	46
Maintenance of Meters (676)	746	4,217	47
Maintenance of Hydrants (677)	10,812	16,580	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	108,750	109,968	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	1,077	2,460	50
Meter Reading Labor (902)	14,286	18,888	51
Customer Records and Collection Expenses (903)	3,440	1,132	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	18,803	22,480	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	69,319	62,117	56
Office Supplies and Expenses (921)	505	936	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	8,893	9,558	59
Property Insurance (924)	1,000	1,000	60
Injuries and Damages (925)	8,608	7,000	61
Employee Pensions and Benefits (926)	61,800	61,900	62
Regulatory Commission Expenses (928)	0	3,839	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	327	140	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	150,452	146,490	
Total Operation and Maintenance Expenses	659,947	635,360	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		74,634	71,562	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,300	5,300	2
Net property tax equivalent		69,334	66,262	
Social Security		11,000	12,000	3
PSC Remainder Assessment		1,458	1,089	4
Other (specify): NONE			0	5
Total tax expense		81,792	79,351	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224414				3
County tax rate	mills		5.361281				4
Local tax rate	mills		5.768331				5
School tax rate	mills		12.499062				6
Voc. school tax rate	mills		2.215678				7
Other tax rate - Local	mills		1.781138				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.849904				10
Less: state credit	mills		1.760000				11
Net tax rate	mills		26.089904				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.768331				14
Combined School Tax Rate	mills		14.714740				15
Other Tax Rate - Local	mills		1.781138				16
Total Local & School Tax	mills		22.264209				17
Total Tax Rate	mills		27.849904				18
Ratio of Local and School Tax to Total	dec.		0.799436				19
Total tax net of state credit	mills		26.089904				20
Net Local and School Tax Rate	mills		20.857202				21
Utility Plant, Jan. 1	\$	7,253,943	7,253,943				22
Materials & Supplies	\$	22,173	22,173				23
Subtotal	\$	7,276,116	7,276,116				24
Less: Plant Outside Limits	\$	3,260,990	3,260,990				25
Taxable Assets	\$	4,015,126	4,015,126				26
Assessment Ratio	dec.		0.891212				27
Assessed Value	\$	3,578,328	3,578,328				28
Net Local & School Rate	mills		20.857202				29
Tax Equiv. Computed for Current Year	\$	74,634	74,634				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	74,634					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	196,666		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	148,559		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	345,225	0	
PUMPING PLANT			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	431,469		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	417,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	882,147	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	403,808	5,395	22
Water Treatment Equipment (332)	1,410,664	47,624	23
Total Water Treatment Plant	1,845,326	53,019	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			196,666	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			148,559	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	345,225	
PUMPING PLANT				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			431,469	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			23,943	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			417,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	882,147	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			409,203	22
Water Treatment Equipment (332)			1,458,288	23
Total Water Treatment Plant	0	0	1,898,345	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	194,190		26
Transmission and Distribution Mains (343)	1,781,595	339,487	27
Fire Mains (344)	0		28
Services (345)	597,739	155,321	29
Meters (346)	507,836	2,217	30
Hydrants (348)	668,200	113,297	31
Other Transmission and Distribution Plant (349)	19,034		32
Total Transmission and Distribution Plant	3,772,668	610,322	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	9,577		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	27,900		37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	48,216	3,176	39
Laboratory Equipment (395)	7,193	7,462	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	58,388		42
SCADA Equipment (397.1)	27,339	16,529	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	181,737	27,167	
Total utility plant in service directly assignable	7,027,103	690,508	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,027,103	690,508	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,074	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			194,190	26
Transmission and Distribution Mains (343)	22,141	(419,785)	1,679,156	27
Fire Mains (344)			0	28
Services (345)	38,000	(140,841)	574,219	29
Meters (346)	2,654		507,399	30
Hydrants (348)	2,250	(157,443)	621,804	31
Other Transmission and Distribution Plant (349)			19,034	32
Total Transmission and Distribution Plant	65,045	(718,069)	3,599,876	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			3,064	34
Office Furniture and Equipment (391)			9,577	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			27,900	37
Stores Equipment (393)			60	38
Tools, Shop and Garage Equipment (394)			51,392	39
Laboratory Equipment (395)			14,655	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			58,388	42
SCADA Equipment (397.1)			43,868	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	208,904	
Total utility plant in service directly assignable	65,045	(718,069)	6,934,497	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	65,045	(718,069)	6,934,497	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	<u>0</u>	<u>0</u>

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		419,785	419,785 27
Fire Mains (344)			0 28
Services (345)		140,841	140,841 29
Meters (346)			0 30
Hydrants (348)		157,443	157,443 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	718,069	718,069
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	718,069	718,069
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	718,069	718,069

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	110,378	1.70%	3,343	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	68,027	1.80%	2,674	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	178,405		6,017	
PUMPING PLANT				
Structures and Improvements (321)	133,895	3.20%	13,807	8
Boiler Plant Equipment (322)	0	1.00%		9
Other Power Production Equipment (323)	21,456	4.40%	1,053	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	294,588	4.40%	18,373	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	449,939		33,233	
WATER TREATMENT PLANT				
Structures and Improvements (331)	274,952	3.20%	13,008	16
Water Treatment Equipment (332)	666,520	3.30%	47,339	17
Total Water Treatment Plant	941,472		60,347	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	191,703	1.90%	2,487	19
Transmission and Distribution Mains (343)	472,965	1.30%	19,766	20
Fire Mains (344)	0		0	21
Services (345)	282,732	2.90%	14,951	22
Meters (346)	190,728	5.50%	27,919	23
Hydrants (348)	113,673	2.20%	12,459	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					113,721	3
314					0	4
315					0	5
316					70,701	6
317					0	7
	0	0	0	0	184,422	
321					147,702	8
322					0	9
323					22,509	10
324					0	11
325					312,961	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	483,172	
331					287,960	16
332					713,859	17
	0	0	0	0	1,001,819	
341					0	18
342					194,190	19
343	22,141			0	470,590	20
344					0	21
345	38,000			0	259,683	22
346	2,654				215,993	23
348	2,250			0	123,882	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	7,459	5.00%	952	25
Total Transmission and Distribution Plant	1,259,260		78,534	
GENERAL PLANT				
Structures and Improvements (390)	1,782	2.90%	89	26
Office Furniture and Equipment (391)	9,577	5.80%		27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	24,026	13.30%	3,711	29
Stores Equipment (393)	60	5.80%		30
Tools, Shop and Garage Equipment (394)	40,777	5.80%	2,889	31
Laboratory Equipment (395)	7,193	5.80%	215	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	51,902	15.00%	6,486	34
SCADA Equipment (397.1)	8,123	9.20%	3,276	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	143,440		16,666	
Total accum. prov. directly assignable	2,972,516		194,797	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,972,516		194,797	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					8,411	25
	<u>65,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,272,749</u>	
390					1,871	26
391					9,577	27
391.1					0	28
392					27,737	29
393					60	30
394					43,666	31
395					7,408	32
396					0	33
397					58,388	34
397.1					11,399	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>160,106</u>	
	<u>65,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,102,268</u>	
					0	38
	<u>65,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,102,268</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	5,457	20
Fire Mains (344)				21
Services (345)		2.90%	4,084	22
Meters (346)				23
Hydrants (348)		2.20%	3,464	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				111,442	116,899 20
344					0 21
345				66,618	70,702 22
346					0 23
348				26,784	30,248 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>13,005</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>13,005</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>13,005</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	204,844	217,849
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	204,844	217,849
					0 38
	0	0	0	204,844	217,849

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	44,100			44,100	1
February	37,900			37,900	2
March	41,200			41,200	3
April	42,700			42,700	4
May	41,700			41,700	5
June	51,100			51,100	6
July	64,400			64,400	7
August	70,500			70,500	8
September	54,600			54,600	9
October	38,700			38,700	10
November	35,100			35,100	11
December	38,000			38,000	12
Total annual pumpage	560,000	0	0	560,000	
Less: Water sold				506,841	13
Volume pumped but not sold				53,159	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				431	16
Volume related to equipment/system malfunction				63	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				494	19
Volume pumped but unaccounted for				52,665	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,087	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				754	26
Date of minimum: 12/13/2003					27
Total KWH used for pumping for the year				1,153,447	28
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					29
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,100	35	36	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#1 H.S.	#1 RAW	1
Location	1	1	1	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	EMERSON	5
Year Installed	1961	1961	2003	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. MOTORS	9
Year Installed	1961	1961	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	75	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RECLAIM	#1 TRANSFER	#1 WASH	13
Location	1	1	1	14
Purpose	P	P	P	15
Destination	D	R	D	16
Pump Manufacturer	FAIRBANKS	WORTHINGTON	WORTHINGTON	17
Year Installed	1961	1961	1961	18
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	0	0	0	20
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	21
Year Installed	1961	1961	1961	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	15	50	60	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 BOOSTER	#2 H.S.	#2 RAW	1
Location	2	2	2	2
Purpose	B	P	P	3
Destination	D	D	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	5
Year Installed	1961	1961	1971	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	9 10
Year Installed	1961	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RECLAIM	#2 TRANSFER	#2 WASH	14
Location	2	2	2	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	MORSE	WORTHINGTON	WORTHINGTON	18
Year Installed	1961	1989	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1961	1961	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	100	60	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 H.S.	#3 RAW	#3 TRANSFER	1
Location	3	3	3	2
Purpose	P	P	P	3
Destination	D	T	R	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	5
Year Installed	1961	1971	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1961	1961	1961	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	200	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 H.S.	#4 RAW	#5 H.S.	14
Location	4	4	5	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	ALLIS CHALMERS	18
Year Installed	1961	1971	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	ALLIS CHALMERS	22
Year Installed	1961	1971	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	500	200	500	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WHITEFISH BAY ELEVATED TANK			1
Location	6321 N. LYDELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	2000			6
Type	OTHER			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	AURORA			10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	20			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1961	1961	1948	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	18	2	107	10
				11
Total capacity in gallons (actual)	4,500,000	490,000	1,000,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	701	0	0	0	701
M	D	6.000	139,215	0	2,920	0	136,295
P	D	6.000	0	175			175
M	D	8.000	84,791	0	0	0	84,791
P	D	8.000	425	3,381	0	0	3,806
M	D	12.000	14,408	0	0	0	14,408
M	T	16.000	7,920	0	0	0	7,920
Total Within Municipality			247,460	3,556	2,920	0	248,096
Total Utility			247,460	3,556	2,920	0	248,096

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2	0	0	0	2		1
L	0.750	761	0	0	0	761		2
M	0.750	546	0	0	0	546		3
P	1.000	32	0	0	0	32		4
M	1.000	359	0	8	0	351		5
L	1.000	2,777	0	63	0	2,714		6
M	1.250	76	0	0	0	76		7
P	1.250		71			71		8
L	1.250	9	0	0	0	9		9
L	1.500	4	0	0	0	4		10
M	1.500	21	0	0	0	21		11
L	2.000	2	0	0	0	2		12
M	2.000	91	0	5	0	86		13
M	3.000	16	0	0	0	16		14
M	4.000	9	0	0	0	9		15
P	4.000		5	0	0	5		16
M	6.000	3	0	0	0	3		17
Total Utility		4,708	76	76	0	4,708	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,314	13	14	(12)	1,301	13	1
0.750	3,333	31	32	(19)	3,313	31	2
1.000	139	2	1	6	146	2	3
1.250	4	0	0	(4)	0	0	4
1.500	40	0	0	1	41	0	5
2.000	82	0	0	1	83	0	6
3.000	6	0	0	0	6	0	7
4.000	7	0	1	1	7	0	8
6.000	0	0	0	0	0	0	9
Total:	4,925	46	48	(26)	4,897	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,259	5	0	0	0	37	1,301	1
0.750	3,225	32	0	0	0	56	3,313	2
1.000	127	13	0	1	0	5	146	3
1.250	0	0	0	0	0	0	0	4
1.500	22	14	0	2	0	3	41	5
2.000	27	49	0	3	0	4	83	6
3.000	2	3	0	1	0	0	6	7
4.000	0	3	0	4	0	0	7	8
6.000	0	0	0	0	0	0	0	9
Total:	4,662	119	0	11	0	105	4,897	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	467	9	9		467	2
Total Fire Hydrants	467	9	9	0	467	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	178
Number of distribution system valves end of year:	550
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The Utility purchases the water from North Shore Water Commission and has no separate cost for power purchased for pumping.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

675 - There was more maintenance to the system done in 2003 than in the prior year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

This is the reclassification of the CIAC per PSC requirements.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

This is the reclassification of CIAC per PSC requirements.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

The unsold water was from watermain breaks and system flushing.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The mains added during the year were financed by an advance from the Village.

Water Services (Page W-22)

General footnotes

The water services were financed by an advance from the Village.

Meters (Page W-23)

General footnotes

The 2" & 3" meters that are recorded are NOT for greater than 2 family homes. These are in the large homes along Lake Michigan.

Explain all reported adjustments.

These adjustments were necessary to adjust the PSC report amounts reported to the physical inventory take at the end of the year and other records maintained by the Utility.
